



STATE OF DELAWARE DEPARTMENT OF INSURANCE
SURPLUS LINES PREMIUM TAX
ANNUAL SUMMARY REPORT
FOR THE CALENDAR YEAR 2004, DUE MARCH 1, 2005

Original Report ☐

Amended Report ☐

**SURPLUS LINES
BROKER**

According to 18 Del. C., §§702, 707 and §1917, a premium tax of two percent (2%) is due for risks located in the State of Delaware. Negative or Zero reports are required to be filed.
This report must be completed and returned to the address at the right on or before March 1, 2005.

Delaware Insurance Department
Attn.: Surplus Lines Tax Collection
841 Silver Lake Blvd.
Dover, Delaware 19904-2465

SURPLUS LINES (SL) BROKER INFORMATION AND MAILING ADDRESS

SL Broker Name: _____
Agency Name: _____
Agency Address: _____
City – State – Zip + 4: _____
Tax Contact Name: _____
E-mail: _____
Phone #: _____ Fax #: _____

Broker ID #: (DE Lic. #) _____
SL Broker SSN: _____
Home State Lic. #: _____
Home State (abbr.): _____

Questions should be directed to:

Ann Fletcher
Tax Coordinator
E-mail: ann.fletcher@state.de.us

GROSS PREMIUMS TAX SUMMARY

1. Total Surplus Lines Premiums Written during 2004:	\$	_____
2. LESS: Premiums returned during 2004	\$	_____
3. Net Surplus Lines Premiums Written (Line 1 – Line 2):	\$	_____
4. Premium Tax Rate (2%)	X	.02
5. TOTAL Premium Tax Due (Line 3 x Line 4):	\$	_____
6. LESS: Total Amount Prepaid in 2004:	\$	_____
7. Net Premium Tax Due (Line 5 – Line 6):	\$	_____

Attach payment for this amount. →

REPORT OF GROSS PREMIUMS FOR STATE SUPPORT OF FIRE COMPANIES

In accordance with 18 Del. C., §705(a), all premiums written in Delaware (less return premiums) under the lines listed below must be reported in this section. The portion of allocable premiums written, as determined by *location of risk*, must be reported for each of the four geographical regions within the State. **THIS IS NOT A TAX.** The State of Delaware uses this information to determine the amount of financial support volunteer fire companies receive from the State.

Applicable "Fire" Lines of Business: Fire, Extended Coverage, Other Allied Lines, Homeowner (package policy), Commercial Multiple Peril, Growing Crops, Ocean Marine, Inland Marine, Automobile Physical Damage and Aircraft Physical Damage
(as specified in 18 Del. C., §705(a))

	TOTAL PREMIUMS (Including "Fire" Premiums)	"FIRE" PREMIUMS (as listed in §705)
City of Wilmington	\$ _____	\$ _____
New Castle County (outside the City of Wilmington)	\$ _____	\$ _____
Kent County	\$ _____	\$ _____
Sussex County	\$ _____	\$ _____
2004 TOTAL	\$ _____	\$ _____

AFFIDAVIT

I hereby verify, in accordance with 18 Del. C., §1916 (a), that the information contained in this report is a true and correct statement of all surplus lines insurance transacted by me in the state of Delaware during the calendar year 2004.

Signed this date: _____

Sign Here

Printed Name of SL Broker (licensee listed above)

Signature of Reporting SL Broker

**SURPLUS LINES BROKERS
ANNUAL PREMIUM TAX SUMMARY REPORT**

INSTRUCTIONS

(References are to Title 18, [Delaware Insurance Code](#))

All brokers licensed to transact Surplus Lines insurance in Delaware must submit this report on or before March 1, 2005. Each broker must submit an individual report. Zero reports are required.

Part 1: SURPLUS LINES (SL) BROKER INFORMATION AND MAILING ADDRESS

List individual SL broker name and identifying information.

Important: In order to ensure that all surplus lines business is recorded properly and all tax payments are correctly applied, beginning in 2005, all SL brokers will be identified in the tax database by their six-digit Delaware Surplus Lines Broker License Number. This Broker ID# should be used on all correspondence to the Insurance Department including Surplus Lines Broker Monthly Reports. In addition, each broker must list their Social Security number (SSN) on the annual tax return. Non-resident SL brokers must list their state of residency (Home State) and their Home State SL license number.

List the name of the Agency with which the SL broker is affiliated (if applicable) and the business address to which tax related correspondence should be sent.

List the name of the person that tax-related correspondence or questions should be directed to (if different than broker). List e-mail address, telephone number and fax number for the Tax Contact Person.

Part 2: GROSS PREMIUM TAX SUMMARY

Line 1: Enter the aggregate amount of gross premiums charged, including all associated fees, for all insurance business written with unauthorized insurers for risks located in Delaware by the reporting broker during calendar year.

Note: Refer to Surplus Lines Bulletin Number 6 for definition of taxable premium.

Line 2: Enter the aggregate amount of returned premiums paid to insureds during calendar year.

Line 3: Subtract Line 2 from Line 1. Enter Net SL premiums written during calendar year.

Line 4: Tax rate of 2% (.02) per §702 and §707.

Line 5: Multiply Line 3 by Line 4 tax rate. Enter Total premium tax amount due.

Line 6: Enter total amount paid during calendar year.

Line 7: Subtract Line 6 from Line 5. Enter Net premium tax amount due. Attach payment for this amount. Make checks payable to "Delaware Insurance Department". If less than zero, a refund for overpayment will be sent.

Part 3: REPORT OF GROSS PREMIUMS FOR STATE SUPPORT OF FIRE COMPANIES

In each column list the amount of SL premiums written allocable to each of the four geographical regions of the state based on the location of the risk. In the Total Premiums column list all premiums, including those premiums considered "fire premiums". In the "Fire" Premiums column list only those premiums written for the lines of business listed below and described in §705(a). Numbers in parenthesis indicate the Lines of Business code assigned by the NAIC for insurance company reporting. *** **THIS IS NOT A TAX** *** The state of Delaware uses this information in determining the amount of financial support volunteer fire companies receive from the State in each of the four geographical regions. As with all information contained in this report, the reporting SL broker verifies the completeness and accuracy of these amounts.

LINES OF BUSINESS SUBJECT TO §705:

(1) Fire	(8) Ocean marine
(2.1) Allied Lines	(9) Inland marine
(2.2) Multiple peril crop	(12) Earthquake
(2.3) Federal flood	(21.1) Private passenger automobile physical damage
(3) Farmowners multiple peril	(21.2) Commercial automobile physical damage
(4) Homeowners multiple peril	(22) Aircraft (all perils)
(5.1) Commercial multiple peril (non-liability portion)	

Part 4: AFFIDAVIT

According to §1916, each SL broker must submit, on this tax form as prescribed by the Insurance Commissioner, an annual statement verified by the broker of all surplus line insurance transacted by him/her during the preceding calendar year. The form must be dated and signed by the reporting broker. The reporting broker's name must be clearly printed as indicated. This tax form, along with payment for any applicable premium tax due, must be received at the address listed on the form on or before March 1. Tax forms received after March 1 may be subject to statutory and/or administrative penalties.

All questions should be directed to: Ann.Fletcher@state.de.us or Barbara.Zahn@state.de.us